



State of Washington  
Department of Revenue  
Forest Tax Section  
PO Box 47472  
Olympia WA 98504-7472  
(800) 548-8829



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## **WASHINGTON TIMBER TAX FACTS FOR ALL PUBLIC TIMBER SALES (EXCLUDING FEDERAL SALES)**

If you purchase timber from the State Department of Natural Resources or any other state or local agency, you are required to register with the Department of Revenue and pay the following taxes:

- Timber Excise Tax:* This tax is paid by the timber purchaser on the actual purchase price of the sale in cash, plus the value of other considerations. Other consideration includes permanent road construction, abandonment of existing roads, pre-haul maintenance, rock stockpiling, and the installation of bridges, culverts, and gates. Temporary roads (constructed or reconstructed and abandoned under the same timber sale's contract) costs and ARRF charges are not taxable. Contact the Department of Revenue for more information on "other consideration". The tax is payable quarterly to the Washington State Department of Revenue. The tax rate for the forest excise is 5%.
- Extracting B&O Tax:* This tax must be paid by the timber purchaser on the gross receipts from the sale of the logs. As a purchaser of public timber, your business should be registered with the Department of Revenue. To register with the Department and for other questions regarding the Business & Occupation tax, call toll free (800) 647-7706.
- Personal Property Tax:* This tax must be paid to the county treasurer on the assessed value of any timber which is still standing as of the January 1 property tax assessment date. Any personal property tax paid may be claimed as a credit against the timber excise tax described above.

### **Log Export Restrictions**

All timber originating from public lands in the state of Washington is export restricted. Please contact our log export specialist at the toll free number below for more information.

### **Tax Registration**

If you do not have a Forest Tax Reporting Account number, or if you have other questions about taxes on forest land and timber, call the Department of Revenue, toll free at (800) 548-8829.

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For tax assistance, visit <http://dor.wa.gov>. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users may call (800) 451-7985.